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303.3

303.3 - Accounts Payable - Property Subject to Headquarters Property Procedures - Unmatched Credits

This credit balance account represents accounts payable to others for the receipt at Headquarters of material and equipment subject to Headquarters property procedures for which (1) payment has not been effected, or (2) payment has been effected but for which clearance against this account is in process. The Agency's net accounts payable for such property is comprised of the net sum of this account, debit balance account 303.2 - Accounts Payable - Payments from Confidential Fund Allotments for Property Subject to Headquarters Property Procedures and Fiscal Division debit balance account 303.2 - Accounts Payable - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures.

Debit this account with:

(a) Amounts in this account for particular purchases which match the related payments from confidential fund allotments as recorded in debit balance account 303.2 (contra to account 303.2).

(b) Amount of any excess up to \$25 of the amount recorded in this account over the related payment recorded in Confidential Funds account 303.2 or in Fiscal account 303.2 (contra to account 661).

(c) Amounts in this account for particular purchases which match the related payments from vouchered fund allotments as recorded in Fiscal account 303.2 (contra to account 336).

(d) Amounts written off at the end of each fiscal year representing accounts payable outstanding four years or more (contra to account 662).

Credit this account with:

(a) Acquisition cost of material and equipment placed in stores based upon evidence of receipt (contra to appropriate account in the 170 series).

(b) Amount of any excess up to \$25 of the payment recorded in Confidential Funds account 303.2 or in Fiscal account 303.3 over the related payable recorded in this account (contra to account 661).

NOTE: The annual write-off of accounts payable (debit entry (d)), shall be supported with a detail schedule approved by the Director of Finance.

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303.2

303.2 - Accounts Payable - Unmatched Payments from Confidential Fund Allotments for Property Subject to Headquarters Property Procedures

This debit balance account represents liquidations of accounts payable based on payments from confidential fund allotments for property subject to Headquarters property procedures.

Debit this account with:

(a) Amount of invoices or bills processed for payment from confidential fund allotments for property subject to Headquarters property procedures (contra to accounts 103, 105, 137, 146.3, 146.4 or other accounts as applicable); such debits, except for those contra to account 146.3 and any other "expanded" accounts, will be concurrently treated as allotment expenditures.

(b) Amount of cash discount or trade-in allowance credits taken on the payment being made to the vendor (contra to account 661).

Credit this account with:

(a) Amount of any sales tax added to invoices for which payment is being made to the vendor (contra to account 661).

(b) Amounts in this account for particular purchases which match the accounts payable as recorded in account 303.3 with zero differences (contra to account 303.3).

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by 64-2760

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303.0 - Accounts Payable for Property Procured at Headquarters - Suspense

This is a temporary account representing certain "inactive" accounts placed in a suspense status by transfer from account 303.3 pending completion of a review on a sample basis to determine whether or not a blanket write-off may be warranted. This account will be established prior to 31 January 1964 by transfer from account 303.3 of the following:

- a. Accounts consisting of "payment only" items dated prior to 1 July 1963.
- b. Accounts consisting of "payable" and "payment" items matched on receiving report and purchase order number with differences of \$25 or more with date of most recent transaction prior to 1 July 1963.
- c. Accounts consisting of "payable only" items dated prior to 1 July 1961.

Accounts in this account will be cleared on the basis of subsequent authority to write-off or transfer to account 303.2 or account 303.3, as appropriate.

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535

535 - Expenditures From Vouchered Fund Allotments for Property Not Subject to Headquarters Property Procedures

This credit balance reciprocal account represents the amount of disbursements made by the Fiscal Division representing expenditures against vouchered fund allotments for which the debit to an asset or expense account is recorded in the accounts maintained by the Confidential Funds Division. Disbursements recorded in this account will represent payments for property not subject to Headquarters property procedures.

Debit this account with:

(a) Bills rendered or collections made by the Fiscal Division representing refunds of expenditures previously credited to this account (contra to account 661 or other accounts as applicable).

(b) Balance of this account at the end of each fiscal year (contra to account 450).

Credit this account with:

(a) Such disbursements made by the Fiscal Division (contra to accounts 175.0, 602.2, 602.3, 661, or other accounts as appropriate).

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536

536 - Clearing Account - Accounts Payable Liquidated by Payments from Vouchered Fund Allotments (Reciprocal to Fiscal Division account 536)

This credit balance reciprocal account represents the amounts of accounts payable for particular purchases liquidated by payments from vouchered fund allotments.

Debit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 450).

Credit this account with:

(a) Amounts of accounts payable for particular purchases offset by payments from vouchered fund allotments (contra to account 303.3).

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